



**TEXAS DEPARTMENT OF HEALTH**  
AUSTIN, TEXAS  
**INTER-OFFICE MEMORANDUM**

00-032

**TO:** Regional Directors  
Directors, Local Health Departments  
Directors, Independent WIC Projects  
Herman Horn, Chief, Bureau of Regional/Local Health Operations

**FROM:** Gerald Cannaday, Acting Chief  
Bureau of Nutrition Services

**DATE:** March 22, 2000

**SUBJECT:** FY2000 WISE COST REPORT

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This is a reminder that April is the data collection month for the WISE report, form WIC-227A. Information from this report is used to fulfill the United States Department of Agriculture (USDA) federal reporting requirements and the federally mandated annual calculation of the cost per shot. A packet of WISE reporting information is included for your use. The packet includes:

- A WISE Cost Report Form (227-A) (Form also available on the WIC Financial Web page)
- Examples of Activities for WISE Report Categories
- WISE Cost Report Policy

Each local agency must report expenditures broken down into the five categories required for the WISE report during the month of April. This may entail tracking time spent on duties associated with the different categories for some of your staff during this time period in order to accurately allocate salaries and benefits.

If your April billing will include pay periods for a different month, then you may choose to track staff time associated with the time period billed **or** actual staff time for the calendar month of April. If the latter option is selected, then indicate in the remarks section that salary costs included on this report will differ from those included on your April billing.

Careful review of the document entitled "Examples of Activities for WISE Report Categories" is required, since some Immunization related costs are allowable WIC expenditures through the effort of coordination. The WIC immunization number reported in block #11 should only include shots given by WIC staff in WIC clinics.

Again, this data is an important part of our federal reporting to USDA. It is your responsibility to make sure that this report reflects expenditures divided into these five functional categories as accurately as possible. **The WISE report must be submitted to the State Agency by May 31, 2000.** Any delays in reporting will hold up the fiscal year 2001 contract process. If you have any questions, please contact Joy Counce at 512-458-7111, extension 2405 or Kim Jackson at extension 3436.

Attachments

**WISE COST REPORT (227-A)**  
**NUTRITION SERVICES AND ADMINISTRATIVE EXPENDITURES (NSA)**

1. PUBLIC HEALTH REGION OR LOCAL AGENCY NAME AND ADDRESS:						2. LA NUMBER:
3. PERIOD COVERED:						4. FISCAL YEAR:
FROM: April 1st TO: April 30th						
<b>PROGRAMS/ FUNCTIONS/ ACTIVITIES</b>	<b>GENERAL ADMINISTRATION</b>	<b>CLIENT SERVICES</b>	<b>NUTRITION EDUCATION</b>	<b>BREASTFEEDING</b>	<b>IMMUNIZATIONS</b>	<b>TOTAL</b>
<b>TOTAL OUTLAYS</b>	5.	6.	7.	8.	9.	10.
11. TOTAL NUMBER OF WIC IMMUNIZATIONS GIVEN DURING THE MONTH AT THIS LOCAL AGENCY:						
12. SIGNATURE OF CERTIFYING OFFICIAL:						
13. NAME AND TITLE:						
14. DATE REPORT SUBMITTED:						
15. TELEPHONE NUMBER (AREA CODE/NUMBER AND EXTENSION):						
REMARKS:						

## INSTRUCTIONS FOR WISE COST REPORT FORM WIC-227A

**Block 1:** Enter the organization name and address (local agency or public health region).

**Block 2:** Enter the WIC local agency number.

**Block 3:** Has been completed for you.

**Block 4:** Enter the fiscal year applicable to the month and year being reported.

**Block 5**

**Thru 10:** Enter the dollar amount expended during the report month for each one of the five functional categories of NSA expenditures including indirect costs applicable for each category. (Attached are more detailed explanations of cost categories).

**General Administration\*** Expenditures generally considered to be overhead or management costs.

**Nutrition Education:** Expenditures for general nutrition education. Do **not** include breastfeeding expenditures.

**Breastfeeding:** Expenditures for breastfeeding promotion and support.

**Client Services:** Expenditures for certification, food delivery and other client services and benefits.

**Immunizations:** Expenditures for providing immunizations to WIC participants and their siblings.

**Block 11:** Enter the total number of WIC immunizations given at your local agency for this month.

**Block 12:** The original signature (no rubber stamps allowed) of the designated official (Local Agency or Regional WIC Director).

**Block 13:** Print or type the name and title of designated official.

**Block 14:** Enter the date the report is submitted to the State Agency.

**Block 15:** Enter the telephone number of designated official.

## **EXAMPLES OF ACTIVITIES FOR WISE REPORT CATEGORIES**

### **General Administration:**

- General management (majority of the local agency director's salary)
- Salaries of accountant, program specialist, and ADP specialist for time spent on general admin activities
- Outreach
- Program reporting
- Vendor contracts/evaluations
- Vendor monitoring
- Food vouchers security and accountability
- Food voucher reconciliation
- Payroll and employee time accounting
- Personnel counseling, performance evaluation, monitoring
- Accounting, audits, self audits (not NE or BF portion)
- Financial or legal services
- Clerical support for accountants program specialists, director
- Prevention of fraud
- Office equipment, furnishings, supplies used to support general admin activities
- Data processing (ADP) costs, associated with general admin activities
- Portion of office space/utilities, telephone, fax services, postage/freight & travel to support general admin activities
- Completing locally generated reports (Immunizations)
- Immunization outreach
- Immunization personnel activities (hiring, evaluating, etc...)

### **Client Services:**

- Obtaining/assessing height, weight, and blood samples for certification
- Obtaining/assessing diet recall information
- Explanation of eligibility to applicants
- Issuance of food vouchers
- Training participants on how to use their food vouchers
- Referrals to other health care and social services
- Coordination with other agencies/programs to obtain services for WIC clients
- Participation in activities which promote a broader range of health and social services for participants
- Participation in surveys/studies which evaluate the impact of WIC on its participants
- Medical supplies and equipment necessary to conduct required diet and health assessments
- Portion of office space/utilities, phone, fax services, postage/freight & travel used to conduct clients service activities
- Clerical support for clinic operations associated with serving clients
- Scheduling of appointments
- Income screening and verification
- Screening shot records
- Reminder cards/calls for shots
- Pulling immunization records
- Entering shots into Texas WIN system

### **Nutrition Education:**

- Teaching nutrition education classes (not BF)
- Individual counseling (not BF)
- Documenting NE contracts
- NE portion of self audit
- Preparation/planning for NE classes or individual counseling sessions

- Developing and providing NE materials
- Attendance of NE training sessions (to include travel, course fees, tuition)
- NE training of other staff
- Completing NE modules
- Interpreter/translator services to facilitate NE
- Enclosure of NE materials in advance/triple envelopes
- Scheduling of NE classes
- Equipment and furnishings used to conduct NE activities
- NE supplies/materials such as brochures, incentive items of nominal cost, demonstration food items
- Evaluation or monitoring of NE
- Portion of **office** space/utilities, telephone, fax services, postage/freight & travel used to conduct NE activities
- ADP services which provide nutrition education (multi-media units), track nutrition risk or NE contacts

### **Breastfeeding:**

- Teaching, planning and preparing for BF classes
- Individual counseling on breastfeeding
- Interpreter/translator services to facilitate breastfeeding education
- Peer counseling to include scheduling and coordination
- Developing and providing BF materials
- Breastfeeding materials/supplies such as brochures & breastfeeding aids used in BF promotion and support
- Attendance of BF training sessions (to include travel, course fees, tuition)
- Self audit to assess adherence to BF policies
- Scheduling of BF sessions
- Evaluation or monitoring of BF
- Portion of **office** space/utilities, telephone, fax services, postage/freight & travel used to conduct BF activities
- Equipment and furnishings used to conduct BF activities
- ADP services which track breastfeeding rates

### **Immunizations:**

- Completing, reviewing and/or explaining forms
  - CI09 encounter form (if applicable)
  - CI00 consent form
  - CI02 given to parent
  - C105 refrigerator temperature form
  - C88 tally sheet
  - Batch header form (if applicable)
  - VFC eligibility screening form
  - c5 monthly reports
  - c33 monthly reports
  - C33a monthly reports
  - VFC provider enrollment forms by site
  - Provider profile form
- Traveling/Training (specifically required for Immunizations)
  - Traveling to training
  - Providing, attending, or preparing for inservice and/or monthly meetings
  - Reviewing and/or implementing new policies
  - Providing, attending, or preparing for CPR training
- Vaccine Administration
  - Preparing vaccine
  - Administering vaccines
  - Monitoring post injection
  - Patient education
    - Reviewing consent forms
    - Valid/invalid contraindications

Adverse reactions  
Showing video – “Precious chance”  
Dealing with an emergency response

- Inventory Control
  - Ordering vaccine, syringes and other medical supplies
  - Monitoring refrigerator temperature
  - Storing and handling vaccine, syringes, and other medical supplies
- Other Immunization Activities
  - Calling professionals / physicians
  - Providing professional support
  - Conducting self audits
  - Supervising clerks
  - Coordinating records with other programs (local and/or MCH)
- Medical Supplies specifically for providing immunizations (syringes, vaccines, etc.. .)
- Refrigerators & other immunization related equipment

**Note: these examples are not all inclusive**

# TEXAS WIC PROGRAM

SUBJECT: **WISE COST REPORT, WIC-227A**

POLICY NO.: **AC: 07.7**

EFFECTIVE DATE: Proposed

REPLACES POLICY DATED: April 1, 1993

REF.: PUBLIC LAW 101-147

## POLICY

Local agencies (**LAs**) shall report their expenditures for the month of April of each contract year in the four functional categories mandated by USDA, plus an additional fifth category mandated by the State Agency (**SA**). Federal regulations require LA costs to be categorized as: nutrition education, breastfeeding, general administration and client services. The SA designates the cost of providing immunizations as the fifth category. All expenditures shall be reported by the SA as an addendum to the year-end closeout report.

## PURPOSE

To provide the SA with the necessary breakdown of all LA costs into the four categories as mandated by federal nutrition services and administrative costs (**NSA**) reporting requirements and to comply with a federal mandate to conduct an annual cost per shot calculation.

## PROCEDURE

- I. The LA shall follow the instructions attached to or on the reverse side of the SA supplied WISE Cost Report, WIC-227A form.
- II. The LA shall submit the annual WISE Cost Report to the SA by May 31st of each year.

## GUIDELINES

A detailed explanation of the activities and types of costs which fit into each of ~~the~~ five categories is provided with ~~the~~ WISE Cost Report Form.

**ATTACHMENT TO WISE COST REPORT**  
**FORM WIC-227A**  
**ADMINISTRATIVE COST CATEGORIES**

**GENERAL ADMINISTRATION** - All costs (direct or indirect) generally considered to be overhead or management costs. General management costs include those costs associated with program monitoring, prevention of fraud, general oversight and food instrument accountability.

Examples include WIC administrative salaries/benefits and other costs necessary to conduct outreach; food instrument reconciliation, monitoring and payment vendor monitoring; administrative records maintenance; and preparation and maintenance of fiscal and program management reports. Other examples include general management clerical support; the cost of payroll and personnel systems; accounting and bookkeeping; audits and other financial services; and legal services.

**NUTRITION EDUCATION** - All costs directly related to general nutrition education. Examples include salaries/benefits, travel and training costs for WIC staff who plan or conduct nutrition education; costs to develop/procure, print, and distribute nutrition education materials; cost of equipment required to conduct nutrition education training; interpreter and translator services to facilitate training; and costs associated with evaluating and monitoring nutrition education.

**BREASTFEEDING** - All costs expended for promotion and support of breastfeeding. Examples include salary/benefits of WIC staff who plan or conduct educational and other services to promote or support breastfeeding; salary/benefits of peer counselors and individuals hired to undertake home visits and other actions to encourage continuation of breastfeeding; costs to develop/procure, print and distribute educational materials related to breastfeeding promotion and support; and clinic space devoted to breastfeeding educational and training activities including space set aside for nursing.

**CLIENT SERVICES** - All costs expended to deliver food and other client services and benefits. Examples include WIC staff salaries/benefits and medical supplies and equipment necessary to conduct diet and health assessments 'required in the certification process; salary/benefits of WIC staff who issue food instruments and explain their use; and WIC staff salary/benefits and other costs necessary to refer clients to other health care and social services, to coordinate services with other programs, to participate in activities which promote a broader range of health and social services for participants, and to conduct and participate in surveys/studies which evaluate the impact of WIC on its participants.

**IMMUNIZATIONS** - All costs directly related to the delivery of immunizations with the exception of WIC allowable immunization expenditures which can be classified in one of the other categories through the effort of coordination. Immunization costs include completing, reviewing, and explaining immunization forms; training specifically required for immunizations; vaccine administration; inventory control; medical supplies specifically for providing immunizations; and refrigerators and other immunization related equipment.

**NOTE:** The examples listed for each functional cost category are not all inclusive. These examples are merely intended to illustrate that when costs are reported by functional category, salaries/benefits, data processing, supplies and equipment, communications, postage and freight, travel, rent and utilities, etc. must be prorated to the applicable functional category.